

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Exempt Residential Electricity from Sales Tax

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§9-B, as amended by PL 2007, c. 438, §35, is further amended to read:

9-B. Residential electricity. Sale and delivery of the first 750 kilowatt hours of residential electricity per month. For purposes of this subsection, "residential electricity" means electricity furnished to buildings designed and used for both human habitation and sleeping, with the exception of hotels. ~~Where residential electricity is furnished through one meter to more than one residential unit and where the transmission and distribution utility applies its tariff on a per unit basis, the furnishing of electricity is considered a separate sale for each unit to which the tariff applies.~~ For purposes of this subsection, "delivery" means transmission and distribution;

Sec. 2. Application. This Act applies to sales of residential electricity on or after October 1, 2009.

SUMMARY

Current law exempts from sales tax the first 750 kilowatt-hours of residential electricity per month. This bill amends the law to exempt from sales tax the sale and delivery of all residential electricity.